

**TOWNSHIP TRUSTEES' BULLETIN
and Uniform Compliance Guidelines**

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ITEMS TO REMEMBER

MARCH

- March 1: Assessing period begins, (IC 6-1.1-1-2) for all tangible property except mobile homes as defined in IC 6-1.1-7-1.
- March 5: On or about the fifth day of each month the trustee shall file with the secretary of the Township Board of Finance a verified statement which shall reconcile, as of the last day of the preceding month, the balance of public funds as disclosed by his or her records with the statement of the balance made by the depositories. IC 5-13-6-1.
- March 6: (First Monday in March) Make report of the Dog Fund to the County Auditor and pay to the County Treasurer any funds in a Township Dog Fund designated (by the county) for a Humane Society under IC 15-5-9-8; and/or any amount in a Township Dog Fund exceeding \$300 over and above orders drawn on the fund, and must show all receipts into the Township Dog Fund and all orders drawn in order. (IC 15-5-9-10) Also give County Auditor the number of receipts issued if a humane society has been designated. (IC 15-5-9-8)
- March 13: (Second Monday in March) County Auditor makes distribution of County Dog Fund to the townships of the county in which the orders drawn against the Dog Fund exceeded the money on hand as shown on the report filed on March 6 (or by the county to a Humane Society if an ordinance is passed). Any money received from the County Dog Fund must be receipted to Township Dog Fund. (IC 15-5-9-10)

APRIL

- April 5: On or before the fifth day of each month the trustee shall file with the secretary of the Township Board of Finance a verified statement which shall reconcile, as of the last day of the preceding month, the balance of public funds as disclosed by his or her records with the statement of the balance made by the depositories, IC 5-13-6-1.
- April 14: Good Friday - Legal Holiday (IC 1-1-9-1)
- April 15: Last day to make pension report and payment for first quarter by townships participating in PERF.

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ITEMS TO REMEMBER
(Continued)

- April 30: Last day to file quarterly report, Form 941, to the Internal Revenue Service for federal and social security taxes for the first quarter.
- April 30: Last day to make report for first quarter to the Indiana Employment Security Division.

MAY

- May 1: On or before this date report to County Auditor, in writing, the amount of unpaid claims against the Dog Fund which have not been paid because of lack of funds. (IC 15-5-9-11)
- May 2: Election Day (IC 1-1-9-1)
- May 5: On or before the fifth day of each month the trustee shall file with the secretary of the Township Board of Finance a verified statement which shall reconcile, as of the last day of the preceding month, the balance of public funds as disclosed by his or her records with the statement of the balance made by the depositories, IC 5-13-6-1.
- May 15: Date for completion of assessing. (IC 6-1.1-1-7)
- May 29: Memorial Day - Legal Holiday (IC 1-1-9-1)

TOWNSHIP TRUSTEES' MEETING

Once again, the State Board of Accounts' Meeting for Township Trustees, November 17, 1994, Indianapolis, was a success as indicated by various compliments and the large turnout of several hundred township representatives. We would again like to thank the Indiana Township Association for the cooperation in our having the meeting in conjunction with the Township Convention as has been the situation the last several years. These meetings have been a good example of Townships and the State Board of Accounts working together to solve problems. Special thanks to Gene Stofer, Convention Chairman, and Bob Medley, President, for their efforts.

Trustees not attending the 1994 meeting are encouraged and specifically requested to attend a similar meeting we plan on calling in 1995. Many items were discussed both during and between sessions which pertain to your relationship with the State Board of Accounts.

We appreciate the many compliments on the State Board of Accounts' 1994 meeting. We welcome your sending in suggestions for additional areas you would like addressed at the 1995 meeting. We anticipate seeing all Township Trustees at our meeting in 1995. We are always open to suggestions on ways to improve the meeting format.

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LOCAL GOVERNMENT PUBLIC RECORDS

The responsibility for township records management rests with the Trustee. Records management is defined as a program to apply management techniques to the purchase, creation, utilization, maintenance, retention, preservation, and disposal of records undertaken to improve efficiency and reduce costs of record keeping, including management of the following:

1. Filing and microfilming equipment and supplies.
2. Filing and information retrieval systems.
3. Records.
4. Historical Documentation.
5. Micrographic retention programming.
6. Critical records protection.

IC 5-15-6 provides the specific duties and responsibilities for the participants in the local government records disposal process. The participants are:

- a. The local governmental official who is the records custodian;
- b. The Commission of Public Records of the county in which the local governmental official is located;
- c. The Indiana State Archives, Indiana Commission on Public Records;
- d. A county historical or genealogical society.

IC 5-15-6-1 states "A commission is hereby created in each county of the state which shall be known as the county commission of public records of _____ county. The county commission shall consist, ex officio, of the judge of the circuit court, the president of the board of county commissioners, the county auditor, the clerk of the circuit court; the county recorder, the superintendent of schools of the school district in which the county seat is located, the city controller of the county seat city, and if there is no city controller, then the clerk-treasurer of the county seat city or town shall be a member of the commission.

The commission shall elect one of its members to be the chairman and the clerk of the circuit court shall be secretary. The county commission shall meet at least one time in each calendar year."

It shall be the duty of the county commission to determine the following:

- (1) Which public records, if any, are no longer of official or historical value.
- (2) Which public records, are of current official value and should be retained in the office where they are required to be filed.
- (3) Which public records are of official value but are consulted and used so infrequently that they are no longer of appreciable value to the officer with whom they are required to be filed.
- (4) Which public records are of no apparent official value but which do have historical value. IC 5-15-6-2

The county commission shall adopt and implement retention schedules for use by local government officials as part of a records management program for local government public records at the first meeting of the county

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commission after the commission receives a retention schedule for the local government approved by the oversight committee on public records as established by IC 5-15-5.1-18.

All requests to destroy, transfer, or otherwise dispose of records that are not covered by an approved retention schedule are to be submitted to the county commission according to the procedure established under this chapter. IC 5-15-6-25

As of this writing retention schedules have not been developed for townships.

Requests for exceptions to an approved retention schedule shall be submitted to the county commission. The commission may not consider requests for retention of records that are shorter in duration than the approved retention schedule.

Local government officers shall submit documentation of destruction, transfer, or other disposal of records according to an approved retention schedule to the county commission with a copy submitted to the state archives. IC 5-15-6-2.5

All public records which, in the judgement of the commission, have no official or historical value, and which occupy space to no purpose in the offices and storerooms of the local government of a county, shall be destroyed or otherwise disposed of. Except as provided in IC 5-15-6-3(b), such records shall not be destroyed until a period of at least three (3) years if the law prohibits their destruction.

IC 5-15-6-3 provides: (b) "Records may be destroyed before three (3) years elapse after the date when the records were originally filed if:

- (1) the destruction is according to an approved retention scheduled; and
- (2) the requirements of subsection (c) are met."

No financial records or records relating thereto shall be destroyed until the audit of the records by the state board of accounts has been completed, reported filed and, any exceptions set out in the report. IC 5-15-6-3(c)

Except as provided in IC 5-15-6-4 (b), no records shall be removed or transferred from any office until a period of at least three (3) years shall have elapsed from the date on which the records were filed, nor even after that time if the records are in frequent use by the officer having charge of the office.

Records may be removed or transferred from any office before three (3) years elapse after the date on which the records were filed if the removal or transfer is according to an approved retention schedule. IC 5-15-6-4

Public records having no apparent official value, but having a historical value shall be transferred to and shall constitute a part of the Indiana state archives. IC 5-15-6-6

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A copy of any order to destroy public records shall be delivered to:

- (1) the state archivist at the Indiana state archives;
- (2) any active genealogical society of the county; and
- (3) any active historical society of the county;

not later than sixty (60) days before the destruction date, accompanied by a written statement that the state archivist at the Indiana state archives or society may procure at its expense such records for its own purposes. IC 5-15-6-7(b)

Records obtained by a historical society under chapter remain public records and are subject to all applicable records laws. IC 5-15-6-7(c)

A public official or other person who recklessly, knowingly, or intentionally destroys or damages any public record commits a Class D felony unless:

- (1) the county commission of public records shall have given its approval in writing that the public records may be destroyed;
- (2) the county commission of public records shall have entered its approval for destruction of the public records on its own minutes; or
- (3) authority for destruction of the records is granted by an approved retention schedule established under this chapter. IC 5-15-6-7

There are two legal methods to dispose of public records. The first is that of submitting request to the county Commission of Public Records to authorize the destruction or transfer of listed public records, created by the 1939 law. The second method is to use retention schedules, which was added by the General Assembly in 1991. IC 5-15-6 applies only to nonjudicial public records.

**HOW TO SUBMIT A REQUEST TO DESTROY
PUBLIC RECORDS**

If an official has identified public records that are no longer needed or required to be retained, and no retention schedule exists that covers the record or records involved, that official should:

- a) obtain a blank PR-1 form ("Request to Destroy/Transfer Public Records") from the Clerk of the Circuit Court of the county.
- b) fill out the form, listing the records to be disposed of;
- c) submit the completed form to the Clerk of the Circuit Court;
- d) the Clerk will either call a meeting of the county Commission of Public Records, or add the request to the agenda of the scheduled meeting. At the meeting, the Commission will vote to authorize the disposal of the records;
- e) if the Commission grants authority to dispose of the records, the request are reviewed by the Indiana State Archives and the designated historical or genealogical society of the county during the 60 day review period.
- f) Confidential records must be destroyed in a manner that preserves the confidentiality of the information (ie., shredding, burning, etc.).